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Hearing Date: November 18, 2009  
Hearing Time: 10:00 a.m.

**IN THE UNITED STATES BANKRUPTCY COURT  
FOR THE SOUTHERN DISTRICT OF NEW YORK**

<b>IN RE:</b>	§	
	§	<b>CASE NO. 05-44481(RDD)</b>
<b>DELPHI CORPORATION, <u>et al.</u>,</b>	§	
	§	
<b>Debtors</b>	§	<b>CHAPTER 11</b>
	§	

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**RESPONSE TO DEBTOR’S THIRTY-SEVENTH OMNIBUS OBJECTION  
PURSUANT TO 11 U.S.C. §503(b) AND FED. R. BANKR. P. 3007 TO EXPUNGE  
CERTAIN (I) PREPETITION CLAIMS, (II) EQUITY INTERESTS, (III) BOOKS AND  
RECORDS CLAIMS, (IV) UNTIMELY CLAIMS, (V) PAID SEVERANCE CLAIMS, (VI)  
PENSION, BENEFIT, AND OPEB CLAIMS, AND (VII) DUPLICATE CLAIMS**

TO THE HONORABLE UNITED STATES BANKRUPTCY COURT:

COMES NOW, Angelina County, Harris County, Montgomery County, and Tarrant County, (Collectively referred to herein as “Taxing Authority”) and files this Response to the Debtor’s Thirty-Seventh Omnibus Objection Pursuant To 11 U.S.C. §503(b) And Fed. R. Bankr. P. 3007 To Expunge Certain (I) Prepetition Claims, (II) Equity Interests, (III) Books And Records Claims, (IV) Untimely Claims, (V) Paid Severance Claims, (VI) Pension, Benefit, And

Opeb Claims, And (VII) Duplicate Claims and Granting Related Relief, and would show the Court as follows:

1. Taxing Authority asserts that it is not necessary for it to file any responses to the Objection to Claim, as the filing of a claim is tantamount to the filing of a complaint in a civil action and the filing of an objection is tantamount to an answer. *In re Simmons*, 765 F.2d 547, 552 (5<sup>th</sup> Cir. 1985). Taxing Authority made a *prima facie* case when it filed its Proof of Claim, and the burden is now on the Debtor to rebut it. *In re WHET, Inc.*, 33 B.R. 424, 437 (D. Mass 1983).
2. Nevertheless, out of an abundance of caution Taxing Authority hereby reasserts its secured claim against Debtor's estate as fully as if that Proof of Claim were repeated verbatim.
3. Taxing Authority asserts that its claim has not been paid and remains due for the 2009 tax year.
4. Taxing Authority asserts that if its claim is disallowed as a late filed claim, its liens will survive and Debtor is required to segregate all assets and/or proceeds from the sale of assets which secure payment of the taxes owed to Taxing Authority.

WHEREFORE, PREMISES CONSIDERED, Angelina County, Harris County, Montgomery County, and Tarrant County prays that upon hearing of the Debtor's Thirty-Seventh Omnibus Objection to Claims, the Court admit its claim, deny the objection and award it such other and further relief as to which it may show itself justly entitled.

Dated: November 4, 2009

Respectfully Submitted,

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By: /s/Diane W. Sanders  
DIANE W. SANDERS  
State Bar No. 16415500

**CERTIFICATE OF SERVICE**

I hereby certify that a true and correct copy of the foregoing Response to Debtor's Thirty-Seventh Omnibus Objection to Claims has been served on the parties listed below on this 4<sup>th</sup> day of November, 2009.

**DEBTOR**

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/s/Diane W. Sanders

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